



NASACT

National Association of State Auditors, Comptrollers and Treasurers

NASACT WEBINAR

GASB Review 2017

Thursday, July 13, 2017

2:00 – 3:50 p.m. Eastern Time

CPE: 2 credits available

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OVERVIEW

NASACT is pleased to announce the latest in its series of training events addressing timely issues in government accounting, auditing and financial management.

As fiscal year-end for most state governments quickly approaches and a new year begins, it's an opportune time for financial statement preparers and auditors to get a refresher on standards that will be effective for June 30, 2017, financial statements, as well as recently released GASB statements that will require attention in fiscal year 2018.

This webinar will provide “must know” guidance on previously-issued GASB statements that are effective for June 30, 2017 and 2018.

For 2017, these statements include:

- Statement 73—pensions not within the scope of 67/68
- Statement 74—OPEB (plans)
- Statement 77—tax abatement disclosures
- Statement 78—certain multiple-employer pension plans
- Statement 79—certain investment pools and participants
- Statement 80—blending requirements
- Statement 82—pension issues
- Implementation Guide 2016-1

Statements effective for 2018 are:

- Statement 75—OPEB (employers)
- Statement 81—irrevocable split-interest agreements

Other recently issued GASB statements that will be covered include:

- Statement 83—certain asset retirement obligations
- Statement 84—fiduciary activities

AGENDA

2:00 – 2:05 p.m. – Welcoming Remarks

- Moderator: Kinney Poynter, Executive Director, National Association of State Auditors, Comptrollers and Treasurers

2:05 – 3:20 p.m. – GASB Review

- David A. Vaudt, Chairman, Governmental Accounting Standards Board
- David R. Bean, Director of Research and Technical Activities, Governmental Accounting Standards Board
- Ken Schermann, Senior Technical Advisor, Governmental Accounting Standards Board
- Scott A. Reeser, Supervising Project Manager, Governmental Accounting Standards Board
- Pamela J. Dolan, Project Manager, Governmental Accounting Standards Board
- Emily Paul, Assistant Project Manager, Governmental Accounting Standards Board

3:20 – 3:45 p.m. – Q&A Session

3:45 – 3:50 p.m. – Wrap-Up

- Kinney Poynter

COST

\$299 per group (unlimited attendance); \$50 per person; \$25 per person if no CPE required

- Use promo code: INDWEB to receive individual discount pricing with CPE.
- Use promo code: INDNOCPE to receive individual discount pricing with no CPE required.

INSTRUCTIONS & MATERIALS

PLEASE NOTE CHANGE IN PROCEDURE: You will now receive instructions on how to join the webinar as part of your [registration confirmation](#) email. All forms and available bios and presentation materials can be found on our webinar materials page [HERE](#).

CONTINUING PROFESSIONAL EDUCATION

Learning Objectives: At the conclusion of this webinar, participants will be able to:

- Identify the major revisions of recently issued GASB pronouncements, including those that are effective for FY 2017 and FY 2018.
- Know how the new requirements differ from the previous standards.
- Apply the new principles in preparation and audits of FY 2017 financial statements.

Delivery Method: Group-Live (for group registration settings) or Group-Internet Based (for individual registration settings)

CPE Credits: Two credits are available for this event.

Attendance Requirements: NEW PROCESS – PLEASE READ!

To obtain full credit for this event, attendees must submit attendance verification codes as given during the webinar. Click [HERE](#) for the full instructions.

Level of Knowledge: Overview

Field of Study: Accounting (Governmental)

Advanced Preparation and Prerequisites: All government employees are encouraged to attend. No prerequisites or advanced preparation required.



The National Association of State Auditors, Comptrollers and Treasurers is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: <https://www.nasbaregistry.org/>.

ADDITIONAL INFORMATION

Program Content

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